



3015 (02-09-04)

ANNUAL REPORT

OF

Name: BLACK CREEK MUNICIPAL WATER & SEWER UTILITY

Principal Office: P.O. BOX 277
BLACK CREEK, WI 54106

For the Year Ended: DECEMBER 31, 2000

WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: BLACK CREEK MUNICIPAL WATER & SEWER UTILITY

Utility Address: P.O. BOX 277

BLACK CREEK, WI 54106

When was utility organized? 1/1/1941

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: SHARON BLAKE

Title: VILLAGE CLERK

Office Address:

P.O. BOX 277

BLACK CREEK, WI 54106

Telephone: (920) 982 - 3295

Fax Number: (920) 984 - 3250

E-mail Address:

Individual or firm, if other than utility employee, preparing this report:

Name: MIKE KONECNY CPA

Title: SHAREHOLDER

Office Address: SCHENCK & ASSOCIATES

2200 RIVERSIDE DR

P.O. BOX 23819

GREEN BAY, WI 54305-3819

Telephone: (920) 436 - 7800

Fax Number: (920) 436 - 7808

E-mail Address:

President, chairman, or head of utility commission/board or committee:

Name: NONE

Title:

Office Address:

Telephone:

Fax Number:

E-mail Address:

Are records of utility audited by individuals or firms, other than utility employee? YES

IDENTIFICATION AND OWNERSHIP

Individual or firm, if other than utility employee, auditing utility records:

Name: MIKE KONECNY CPA**Title:** SHAREHOLDER**Office Address:** SCHENCK & ASSOCIATES
2200 RIVERSIDE DR
P.O. BOX 23810
GREEN BAY, WI 54305-3819**Telephone:** (920) 436 - 7800**Fax Number:** (920) 436 - 7808**E-mail Address:****Date of most recent audit report:** 2/21/2001**Period covered by most recent audit:** CALENDAR YEAR 2000

Names and titles of utility management including manager or superintendent:

Name: MERLIN KETTNER**Title:** DIRECTOR OF PUBLIC WORKS**Office Address:**
P.O. BOX 277
BLACK CREEK, WI 54106**Telephone:** (920) 982 - 3295**Fax Number:** (920) 984 - 3250**E-mail Address:**

Name of utility commission/committee:

Names of members of utility commission/committee:

MARVIN HAMMOND, VILLAGE TRUSTEE

MARK OSSENSTEIN, VILLAGE TRUSTEE

SCOTT YAHLE, VILLAGE TRUSTEE

Is sewer service rendered by the utility? YES**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes?** NO**Date of Ordinance:****Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)?** NO

Provide the following information regarding the provider(s) of contract services:

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

Provide a brief description of the nature of Contract Operations being provided:

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	137,994	133,261	1
Operating Expenses:			
Operation and Maintenance Expense (401)	85,905	91,403	2
Depreciation Expense (403)	41,950	38,917	3
Amortization Expense (404)	0	0	4
Taxes (408)	42,920	35,700	5
Total Operating Expenses	170,775	166,020	
Net Operating Income	(32,781)	(32,759)	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	(32,781)	(32,759)	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Nonoperating Rental Income (418)	0	0	8
Interest and Dividend Income (419)	20,625	13,563	9
Miscellaneous Nonoperating Income (421)	147,822	316,595	10
Total Other Income	168,447	330,158	
Total Income	135,666	297,399	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	11
Other Income Deductions (426)	0	0	12
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	135,666	297,399	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	222,956	226,535	13
Amortization of Debt Discount and Expense (428)	6,277	6,277	14
Amortization of Premium on Debt--Cr. (429)	0		15
Interest on Debt to Municipality (430)	0	0	16
Other Interest Expense (431)	0	0	17
Interest Charged to Construction--Cr. (432)	0		18
Total Interest Charges	229,233	232,812	
Net Income	(93,567)	64,587	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	870,230	946,452	19
Balance Transferred from Income (433)	(93,567)	64,587	20
Miscellaneous Credits to Surplus (434)	0	0	21
Miscellaneous Debits to Surplus--Debit (435)	36,848	140,809	22
Appropriations of Surplus--Debit (436)	0	0	23
Appropriations of Income to Municipal Funds--Debit (439)	0	0	24
Total Unappropriated Earned Surplus End of Year (216)	739,815	870,230	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE	0	1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE	0	2
Total (Acct. 413):	0	
Nonoperating Rental Income (418):		
NONE	0	3
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
INTEREST AND DIVIDEND INCOME	20,625	4
Total (Acct. 419):	20,625	
Miscellaneous Nonoperating Income (421):		
TAX EQUIVALENT FORGIVEN	41,046	5
SEWER UTILITY OPERATING INCOME	106,776	6
Total (Acct. 421):	147,822	
Miscellaneous Amortization (425):		
NONE	0	7
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE	0	8
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE	0	9
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
TRANSFER FROM APPROPRIATED EARNED SURPLUS	36,848	10
Total (Acct. 435)--Debit:	36,848	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215	0	11
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE	0	12
Total (Acct. 439)--Debit:	0	

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	137,994	0	0	0	137,994	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents					0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:					0	6
Revenues subject to Wisconsin Remainder Assessment	137,994	0	0	0	137,994	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	2,151,306	2,139,460	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	233,114	191,191	2
Net Utility Plant	1,918,192	1,948,269	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	8,555,855	8,535,320	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	2,812,292	2,567,093	4
Net Nonutility Property	5,743,563	5,968,227	
Investment in Municipality (123)	0	0	5
Other Investments (124)	11,812	8,683	6
Special Funds (125)	251,758	321,272	7
Total Other Property and Investments	6,007,133	6,298,182	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	222,692	119,385	8
Temporary Cash Investments (132)	0		9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	134,104	203,893	11
Other Accounts Receivable (143)	0	0	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	0	0	14
Materials and Supplies (150)	2,678	2,678	15
Prepayments (165)	4,400	4,400	16
Other Current and Accrued Assets (170)	2,863		17
Total Current and Accrued Assets	366,737	330,356	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	6,278	12,555	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	6,278	12,555	
Total Assets and Other Debits	8,298,340	8,589,362	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	582,181	510,040	21
Appropriated Earned Surplus (215)	183,422	146,574	22
Unappropriated Earned Surplus (216)	739,815	870,230	23
Total Proprietary Capital	1,505,418	1,526,844	
LONG-TERM DEBT			
Bonds (221)	5,879,942	6,062,027	24
Advances from Municipality (223)	0	0	25
Other long-Term Debt (224)	0	0	26
Total Long-Term Debt	5,879,942	6,062,027	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	0	17,545	28
Payables to Municipality (233)	0	0	29
Customer Deposits (235)	0		30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	34,688	35,590	32
Other Current and Accrued Liabilities (238)	0		33
Total Current and Accrued Liabilities	34,688	53,135	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)	0		35
Other Deferred Credits (253)	0	0	36
Total Deferred Credits	0	0	
OPERATING RESERVES			
Miscellaneous Operating Reserves (265)	0		37
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	878,292	947,356	38
Total Liabilities and Other Credits	8,298,340	8,589,362	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (100)	2,151,306	0	0	0	1
Utility Plant Purchased or Sold (391)					2
Utility Plant in Process of Reclassification (392)					3
Utility Plant Leased to Others (393)					4
Property Held for Future Use (394)					5
Construction Work in Progress (395)					6
Utility Plant Acquisition Adjustments (396)					7
Other Utility Plant Adjustments (397)					8
Total Utility Plant	2,151,306	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	233,114	0	0	0	9
Total Accumulated Provision	233,114	0	0	0	
Net Utility Plant	1,918,192	0	0	0	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT (ACCT. 110)

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year	191,191				191,191	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	41,950				41,950	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	933				933	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	42,883	0	0	0	42,883	13
Debits during year						14
Book cost of plant retired	960				960	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	960	0	0	0	960	19
Balance End of Year	233,114	0	0	0	233,114	20
Composite Depreciation Rate?	Yes					21
If yes, what is the rate?	2.00%					22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	8,535,320	24,065	3,530	8,555,855	1
Other (specify):					
NONE	0			0	2
Total Nonutility Property (121)	8,535,320	24,065	3,530	8,555,855	
Less accum. prov. depr. & amort. (122)	2,567,093	248,729	3,530	2,812,292	3
Net Nonutility Property	5,968,227	(224,664)	0	5,743,563	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Additions:		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
Total Additions	<u>0</u>	
Deductions:		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
Total accounts written off	<u>0</u>	
Balance end of year	<u><u>0</u></u>	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel for generation					0	0	1
Other					0	0	2
Total Electric Utility					0	0	

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility	2,678	2,678	2
Sewer utility		0	3
Gas utility		0	4
Merchandise		0	5
Other materials & supplies		0	6
Total Materials and Supplies	2,678	2,678	

UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
Bonds	6,277	AMORT	6,278	1
Total			6,278	
Unamortized premium on debt (251)				
NONE	0	0	0	2
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	510,040	1
Changes during year (explain):		
CONTRIBUTIONS FOR DEBT SERVICE FROM TAX INCREMENTAL DISTRICT	72,141	2
Balance end of year	582,181	

BONDS (ACCT. 221)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
Clean Water Fund - Sewer System Revenue Bonds	07/24/1996	05/01/2016	3.18%	3,813,867	1
1996 Bond Anticipation Note	11/15/1996	11/15/2001	4.75%	2,025,000	2
STATE TRUST FUND LOAN	04/28/1999	03/15/2019	6.50%	41,075	3
Total Bonds (Account 221):				5,879,942	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)
--	----------------------------------	--	----------------------------------	---

NONE

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	42,920	2
Charged electric department expense	0	3
Charged sewer department expense	0	4
Other (explain):		
NONE	0	5
Total Accruals and other credits	42,920	
Taxes paid during year:		
County, state and local taxes	0	6
Social Security taxes	1,715	7
PSC Remainder Assessment	159	8
Other (explain):		
TAX EQUIVALENT FORGIVEN BY VILLAGE	41,046	9
Total payments and other debits	42,920	
Balance end of year	0	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
 2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
1996 Bond Anticipation Note	12,024	96,187	96,187	12,024	1
CWF System Revenue Bond	21,518	124,117	125,092	20,543	2
1999 STATE TRUST FUND LOAN	2,048	2,652	2,579	2,121	3
Subtotal	35,590	222,956	223,858	34,688	
Advances from Municipality (223)					
NONE	0			0	4
Subtotal	0	0	0	0	
Other long-Term Debt (224)					
NONE	0			0	5
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	6
Subtotal	0	0	0	0	
Total	35,590	222,956	223,858	34,688	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	282,303	0	0	665,053	0	947,356	1
Add credits during year:							
For Services	2,750			50		2,800	2
For Mains	5,003			4,600		9,603	3
Other (specify):							
HYDRANTS	2,460					2,460	4
Deduct charges (specify):							
AMORTIZATION OF FEDERAL GRANTS				83,927		83,927	5
Balance End of Year	292,516	0	0	585,776	0	878,292	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						0	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE	0	1
Total (Acct. 123):	0	
Other Investments (124):		
SPECIAL ASSESSMENTS RECEIVABLE	11,812	2
Total (Acct. 124):	11,812	
Special Funds (125):		
SEWER REPLACEMENT FUNDS	183,422	3
CWF-DEBT REDEMPTION	68,336	4
Total (Acct. 125):	251,758	
Notes Receivable (141):		
NONE		5
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	31,095	6
Electric	0	7
Sewer (Regulated)	103,009	8
Other (specify):		
NONE	0	9
Total (Acct. 142):	134,104	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	0	10
Merchandising, jobbing and contract work	0	11
Other (specify):		
NONE	0	12
Total (Acct. 143):	0	
Receivables from Municipality (145):		
NONE	0	13
Total (Acct. 145):	0	
Prepayments (165):		
PREPAID INSURANCE	4,400	14
Total (Acct. 165):	4,400	
Extraordinary Property Losses (182):		
NONE	0	15
Total (Acct. 182):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Other Deferred Debits (183):		
NONE	0	16
Total (Acct. 183):	0	
Payables to Municipality (233):		
NONE		17
Total (Acct. 233):	0	
Other Deferred Credits (253):		
NONE	0	18
Total (Acct. 253):	0	

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	2,145,383	0	0	0	2,145,383	1
Materials and Supplies	2,678	0	0	0	2,678	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation	212,152	0	0	0	212,152	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	287,409	0	0	0	287,409	6
Other (specify):					0	7
Average Net Rate Base	1,648,500	0	0	0	1,648,500	
Net Operating Income	(32,781)	0	0	0	(32,781)	8
Net Operating Income as a percent of						
Average Net Rate Base	-1.99%	N/A	N/A	N/A	-1.99%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	546,110	1
Appropriated Earned Surplus	164,998	2
Unappropriated Earned Surplus	805,022	3
Other (Specify):		4
Total Average Proprietary Capital	1,516,130	
Net Income		
Net Income	(93,567)	5
Percent Return on Proprietary Capital	-6.17%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

October 11, 2001

Ms. Sharon Blake, Village Clerk
Black Creek Municipal Water & Sewer Utility
P.O. Box 277
Black Creek, WI 54106-0277

2000 Analytical Review DWCCA-520-PJL

Dear Ms. Blake:

The Public Service Commission staff is in the process of completing an analytical review of your utility's 2000 annual report. The purposes of an analytical review are to detect possible reporting or accounting related errors and to identify significant fluctuations from established trends in reported data not sufficiently explained in the annual report. It is our hope that this review will supply information that will enable us to better provide guidance to your utility regarding proper utility accounting and the preparation of future annual reports. In order to complete this review, we request the following information:

1. Please note that in the future, the tax equivalent forgiven reported in Account 421 of page F-2 should be reported in Account 434, Miscellaneous Credits to Surplus.
2. During our review, we noted 423 services in use reported in the Water Services schedule and 495 customers reported on page W-2. Please confirm that there are a significant number of services with multiple customers per service.
3. During our review, we noted that according to our calculations, the amount the utility reports for public fire protection service billed per Rate Schedule F-1 in Account 463 on the Other Revenues (Water) schedule, page W-4, differs from our calculation by \$886 (see enclosed worksheet). Because of this large discrepancy, we also checked the amount reported in the 1999 annual report and discovered a discrepancy of \$632 for that year. Please adjust your 2001 Public Fire Protection Service charge to account for the total \$1,518 overcharge and use our method of calculating the charge in the future.

We appreciate your cooperation in providing the above information. These recommendations are intended to provide accounting assistance and should not be construed as criticisms of utility personnel. If you have any questions, please feel free to contact me at (608) 267-9198. Please respond within 30 days of this letter. We prefer that you respond by e-mail if it is convenient

for you to do so. My e-mail address is leegep@psc.state.wi.us. If we have no questions regarding your response, you can consider the review closed.

Sincerely,

FINANCIAL SECTION FOOTNOTES

Peter J. Leege
Financial Specialist
Division of Water, Compliance, and Consumer Affairs

PJL:tlm:w:\compl\Analytical Reviews\2000 analytical review letters\520.doc

Enclosure

Response received 10/24/01:

October 22, 2001

Public Service Commission of Wisconsin
610 North Whitney Way
PO Box 7854
Madison, WI 53707-7854

RE: Black Creek Municipal Water & Sewer Utility
2000 Analytical Review

Attn: Peter J. Leege

The information in this letter is in response to your 2000 analytical review dated October 11, 2001:

1. We have noted in our files that in the future, tax equivalent forgiven will be reported in Account 434, Miscellaneous Credits to Surplus on page F-2.

2. A confirmation was requested regarding a significant number of services with multiple customers per service. The Village has six apartment buildings, which are counted as one service each. However, they house 8 to 12 tenants and each tenant is considered one customer. This number of tenants approximates the difference between the 423 services in the Water Services schedule and the 495 customers reported on page W-2.

3. We have noted and will adjust our 2001 Public Fire Protection Service charge for the \$1,518 overcharge noted by your calculations in the review.

Hopefully this will clarify the items noted during your review process. Please feel free to call or e-mail us for any additional information regarding these issues.

Sincerely,

Kathy Guralski, CPA

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	136,261	1
Total Sales of Water	136,261	
Other Operating Revenues		
Forfeited Discounts (470)	284	2
Other Water Revenues (474)	1,449	3
Amortization of Construction Grants (475)	0	4
Total Other Operating Revenues	1,733	
Total Operating Revenues	137,994	
Operation and Maintenance Expenses		
Plant Operation and Maintenance Expenses (600-660)	49,718	5
General Operating Expenses (680-690)	36,187	6
Total Operation and Maintenance Expenses	85,905	
Other Operating Expenses		
Depreciation Expense (403)	41,950	7
Amortization Expense (404)	0	8
Taxes (408)	42,920	9
Total Other Operating Expenses	84,870	
Total Operating Expenses	170,775	
NET OPERATING INCOME	(32,781)	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Bulk sales should be account 460.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	414	17,381	26,729	4
Commercial	68	6,943	7,891	5
Industrial	13	130,161	57,006	6
Total Metered Sales to General Customers (461)	495	154,485	91,626	
Private Fire Protection Service (462)				7
Public Fire Protection Service (463)	1		41,993	8
Other Sales to Public Authorities (464)	9	3,917	2,642	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	505	158,402	136,261	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
------------------------------------	--	--	-------------------------------

NONE

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1)	41,993	1
Wholesale fire protection billed	0	2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)	0	3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	41,993	
Forfeited Discounts (470):		
Customer late payment charges	284	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	284	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	1,449	7
Other (specify):		
NONE		8
Total Other Water Revenues (474)	1,449	
Amortization of Construction Grants (475):		
NONE		9
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
PLANT OPERATION AND MAINTENANCE EXPENSES		
Salaries and Wages (600)	22,200	1
Purchased Water (610)	0	2
Fuel or Power Purchased for Pumping (620)	14,620	3
Chemicals (630)	4,857	4
Supplies and Expenses (640)	6,580	5
Repairs of Water Plant (650)	738	6
Transportation Expenses (660)	723	7
Total Plant Operation and Maintenance Expenses	49,718	
GENERAL OPERATING EXPENSES		
Administrative and General Salaries (680)	6,694	8
Office Supplies and Expenses (681)	6,294	9
Outside Services Employed (682)	6,384	10
Insurance Expense (684)	3,856	11
Employees Pensions and Benefits (686)	12,220	12
Regulatory Commission Expenses (688)	0	13
Miscellaneous General Expenses (689)	739	14
Uncollectible Accounts (690)	0	15
Total General Operating Expenses	36,187	
Total Operation and Maintenance Expenses	85,905	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		41,046	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department			2
Net property tax equivalent		41,046	
Social Security		1,715	3
PSC Remainder Assessment		159	4
Other (specify): NONE	NONE	0	5
Total tax expense		42,920	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Outagamie				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.278200				3
County tax rate	mills		6.851800				4
Local tax rate	mills		10.860300				5
School tax rate	mills		13.215900				6
Voc. school tax rate	mills		2.580100				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		33.786300				10
Less: state credit	mills		0.000000				11
Net tax rate	mills		33.786300				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		10.860300				14
Combined School Tax Rate	mills		15.796000				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		26.656300				17
Total Tax Rate	mills		33.786300				18
Ratio of Local and School Tax to Total	dec.		0.788968				19
Total tax net of state credit	mills		33.786300				20
Net Local and School Tax Rate	mills		26.656300				21
Utility Plant, Jan. 1	\$	2,139,460	2,139,460				22
Materials & Supplies	\$	2,678	2,678				23
Subtotal	\$	2,142,138	2,142,138				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	2,142,138	2,142,138				26
Assessment Ratio	dec.		0.718823				27
Assessed Value	\$	1,539,818	1,539,818				28
Net Local & School Rate	mills		26.656300				29
Tax Equiv. Computed for Current Year	\$	41,046	41,046				30
Tax Equivalent per 1994 PSC Report	\$	6,716					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	41,046					34

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	1,037		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	1,037	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	1,288		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	237,311		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	238,599	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	150,095		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	161,653		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	608		20
Total Pumping Plant	312,356	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	1,312		23
Total Water Treatment Plant	1,312	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	0		24
Structures and Improvements (341)	0		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			1,037	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	1,037	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			1,288	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			237,311	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	238,599	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			150,095	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			161,653	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			608	20
Total Pumping Plant	0	0	312,356	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			1,312	23
Total Water Treatment Plant	0	0	1,312	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			0	24
Structures and Improvements (341)			0	25

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	683,516		26
Transmission and Distribution Mains (343)	751,900	5,004	27
Fire Mains (344)	0		28
Services (345)	63,806	2,750	29
Meters (346)	30,258	2,593	30
Hydrants (348)	53,062	2,459	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	1,582,542	12,806	
GENERAL PLANT			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	0		34
Office Furniture and Equipment (372)	0		35
Computer Equipment (372.1)	845		36
Transportation Equipment (373)	0		37
Other General Equipment (379)	2,769		38
Other Tangible Property (390)	0		39
Total General Plant	3,614	0	
Total utility plant in service directly assignable	2,139,460	12,806	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	2,139,460	12,806	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)			683,516 26
Transmission and Distribution Mains (343)			756,904 27
Fire Mains (344)			0 28
Services (345)			66,556 29
Meters (346)	960		31,891 30
Hydrants (348)			55,521 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	960	0	1,594,388
GENERAL PLANT			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			0 34
Office Furniture and Equipment (372)			0 35
Computer Equipment (372.1)			845 36
Transportation Equipment (373)			0 37
Other General Equipment (379)			2,769 38
Other Tangible Property (390)			0 39
Total General Plant	0	0	3,614
Total utility plant in service directly assignable	960	0	2,151,306
Common Utility Plant Allocated to Water Department			0 40
Total utility plant in service	960	0	2,151,306

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			12,929	12,929	1
February			12,490	12,490	2
March			12,940	12,940	3
April			13,270	13,270	4
May			14,399	14,399	5
June			13,921	13,921	6
July			14,726	14,726	7
August			14,748	14,748	8
September			13,970	13,970	9
October			13,929	13,929	10
November			13,601	13,601	11
December			13,362	13,362	12
Total for year	0	0	164,285	164,285	
Less: Measured or estimated water used in main flushing and water treatment during year				0	13
Less: Other utility use				0	14
Other utility use explanation:					15
Water pumped into distribution system				164,285	16
Less: Water sold				158,402	17
Losses and unaccounted for				5,883	18
Percent unaccounted for to the nearest whole percent (%)				4%	19
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					20
Maximum gallons pumped by all methods in any one day during reporting year				672	21
Date of maximum: 12/5/2000					22
Cause of maximum:					23
UNKNOWN					
Minimum gallons pumped by all methods in any one day during reporting year				254	24
Date of minimum: 1/8/2000					25
Total KWH used for pumping for the year				191,867	26
If water is purchased:Vendor Name:					27
Point of Delivery:					28

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
1940	#1	160	10	20,000	Yes	1
1967	#4	160	16	130,000	Yes	2

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes			
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)
NONE				

1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	#1	#2		1
Location	BEECH STREET	BURDICK		2
Purpose	P	P		3
Destination	D	D		4
Pump Manufacturer	AMERICAN TURBINE PUMP	LAYNE BOWLER		5
Year Installed	1996	1967		6
Type	VERTICAL TURBINE	VERTICAL TURBINE		7
Actual Capacity (gpm)	500	650		8
Pump Motor or Standby Engine Mfr	U S MOTOR	U S MOTOR		10
Year Installed	1996	1968		11
Type	ELECTRIC	ELECTRIC		12
Horsepower	50	60		13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification				14
Location				15
Purpose				16
Destination				17
Pump Manufacturer				18
Year Installed				19
Type				20
Actual Capacity (gpm)				21
Pump Motor or Standby Engine Mfr				22
Year Installed				23
Type				24
Horsepower				25
				26

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	BEECH STREET	TOWER DRIVE	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
			3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET	4
			5
Year constructed	1940	1997	6
			7
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	8
			9
Elevation difference in feet (See Headnote 3.)	122	126	10
Total capacity in gallons	60,000	400,000	11
WATER TREATMENT PLANT			12
Disinfection, type of equipment (gas, liquid, powder, other)	GAS	GAS	13
			14
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	15
			16
Filters, type (gravity, pressure, other, none)	NONE	NONE	17
			18
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.0000	0.0000	19
			20
Is a corrosion control chemical used (yes, no)?	Y	Y	21
			22
Is water fluoridated (yes, no)?	N	N	23
			24
			25

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

			Number of Feet					
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	2.000	393	0	0	0	393	1
M	D	4.000	456	0	0	0	456	2
M	D	6.000	27,112	122	0	0	27,234	3
P	D	6.000	1,154	0	0	0	1,154	4
M	D	8.000	5,104	0	0	0	5,104	5
P	D	8.000	506	0	0	0	506	6
M	D	10.000	2,346	0	0	0	2,346	7
P	D	10.000	5,720	0	0	0	5,720	8
Total Within Municipality			42,791	122	0	0	42,913	
Total Utility			42,791	122	0	0	42,913	

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	332	6	0	0	338		1
M	1.000	77	0	0	0	77		2
M	1.500	1	0	0	0	1		3
M	2.000	1	0	0	0	1		4
M	3.000	4	0	0	0	4		5
M	4.000	1	0	0	0	1		6
M	6.000	1	0	0	0	1		7
Total Utility		417	6	0	0	423	0	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	420	48	48	0	420	12	1
1.000	2	0	0	0	2	0	2
1.500	6	0	0	0	6	0	3
2.000	4	0	0	0	4	0	4
3.000	3	0	0	0	3	0	5
4.000	3	0	0	0	3	0	6
Total:	438	48	48	0	438	12	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	343	55	5	6	0	11	420	1
1.000	0	2	0	0	0	0	2	2
1.500	0	4	0	1	0	1	6	3
2.000	0	1	1	1	0	1	4	4
3.000	0	0	3	0	0	0	3	5
4.000	0	0	3	0	0	0	3	6
Total:	343	62	12	8	0	13	438	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0	0	0	0	0	1
Within Municipality	80	1	0	0	81	2
Total Fire Hydrants	80	1	0	0	81	
Flushing Hydrants						
	0	0	0	0	0	3
Total Flushing Hydrants	0	0	0	0	0	

Wis. Admin. Code § 185.87 requires that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Report the number operated during the year

Number of hydrants operated during year:	84
Number of distribution system valves end of year:	160
Number of distribution valves operated during year:	80

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

Supplies and expenses (640)

The 1999 expenses include repairs and parts for a pickup truck, as well as additional supplies due to increased main breaks.

Repairs of Water Plant (650)

The year 1999 had more water main breaks than 2000.

Outside services employed (682)

In 1999 there was an upgrade to a well and as a result there were special water test done.

Employees Pensions & benefits (686)

The health insurance had a significant increase from 1999 to 2000.

Water Mains (Page W-15)

Additions during the year are assessed to property owners.

Water Services (Page W-16)

Additions during the year are assessed to property owners.
